



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Frank D'Connell
Director

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

(Notice MVD 2010- 4)

RE: Proposed amended Rule to the Department of Revenue, Motor Vehicle Division, Chapter 560-10-30 and proposed repealed Rules:

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-10-30 of the Rules and Regulations of the State of Georgia by proposing:

- Rule 560-10-30-.13 entitled, "Non-Resident Members of the Armed Services Qualifications for Ad Valorem Tax Exemptions for Motor Vehicles."

The Department is proposing to repeal the following rules:

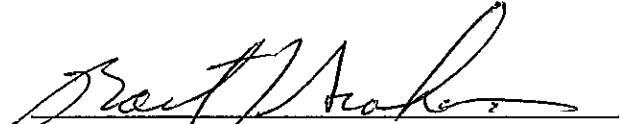
- Rule 375-2-2-.13 entitled, "Servicemen."
- Rule 560-10-5-.01 entitled, "When no Georgia License Plate is Required of Non-Resident Servicemen."
- Rule 560-10-5-.04 entitled, "Ad Valorem Taxes of the Automobiles of Georgia Servicemen."
- Rule 560-10-5-.05 entitled, "Ad Valorem Taxes and Tax Affidavits by Non-Resident Servicemen who Purchase Georgia License Plates."
- Rule 560-10-5-.06 entitled, "Residence or Non-Residence of Servicemen Defined."

Attached with this notice is an exact copy and synopsis of the proposed Rule and exact copies of the proposed repealed Rules. The proposed Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12 and 48-5-471.

The Department of Revenue shall consider the adoption of the above-referenced proposed amended Rule and the above-referenced Rules the Department is proposing to repeal at 10:00 a.m., on Tuesday June 8th, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the above-referenced proposed amended Rule and the above-referenced Rules the Department is proposing to repeal from interested persons no later than 10:00 a.m. on Tuesday, June 8th, 2010. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651. **Please reference "Notice Number MVD 2010-4" on all comments.**

Dated: May 4 2010


Bart L. Graham
Commissioner, Department of Revenue

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE MOTOR VEHICLE DIVISION

CHAPTER 560-10-30 TITLE AND REGISTRATION RECORD PROVISIONS

560-10-30-.13 Non-Resident Members of the Armed Services Qualifications for Ad Valorem Tax Exemptions for Motor Vehicles.

- This is an amended Rule.
- This Rule is being amended in order to provide guidance concerning the changes in Federal law in regards to the Military Spouses Residency Relief Act.

RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

CHAPTER 560-10-30
TITLE AND REGISTRATION RECORD PROVISIONS

560-10-30-.13 Nonresident Members of the Armed Services; Qualifications for Ad Valorem Tax Exemptions for Motor Vehicles.

(1) As used in this Regulation, the term:

(a) 'Dependent' shall mean:

1. The Servicemember's spouse, who is not a Georgia resident; or

2. The Servicemember's child, who is not a Georgia resident (as defined in Section 101(4) of Title 38 of United States Code); or

3. An individual, who is not a Georgia resident, for whom the Servicemember provided more than one-half of the individual's support for 180 days immediately preceding an application for relief under this Regulation.

(b) 'Servicemember' shall mean: Any active member of the armed services, who is not a Georgia resident, who is a citizen of the United States and meets all qualifications as set forth herein.

(2) a Servicemember may apply for an exemption pursuant to the federal Servicemembers Relief Act of 2009, from motor vehicle ad valorem taxes for:

(a) Any motor vehicles registered solely in the Servicemember's name;

(b) Any motor vehicles registered in the name of a Servicemember's nonresident Dependent. ~~One (1) vehicle registered in both their name and the name of their spouse.~~

(3) For ~~e~~Each vehicle for which the Servicemember, or their Dependent seeks exemption the Servicemember shall provide the local county tax agent:

(a) An affidavit as set forth in this Regulation, certified by the Servicemember's commanding officer, and a notarized signature of the Servicemember stating that the Servicemember is:

1. An active armed services personnel member.
2. A citizen of the United States and nonresident of Georgia.
3. Stationed at a military instrumentality within the state of Georgia solely by virtue of military orders.

(b) If the exemption is being sought for a Dependent then the Servicemember shall also provide on the Affidavit:

1. Certification that the individual seeking to register the vehicle is a Dependent of such Servicemember.

2. A notarized signature of the Servicemember's Dependent stating that such Dependent is not a resident of Georgia.

Authority: O.C.G.A. §§ 48-2-12 and 48-5-471.

**RULES
OF
DEPARTMENT OF DRIVER SERVICES**

**CHAPTER 375-2-2
REGISTRATION AND LICENSING OF VEHICLES**

~~375-2-2-.13 Servicemen.~~

~~(a) The thirty (30) day grace period does not apply to non-resident military personnel.~~

~~(b) Non-resident military personnel may operate their motor vehicles provided the vehicle bears a current and valid license plate issued by the state of residence.~~

~~Authority O.C.G.A. Sec. 40-2-23.~~

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

**~~560-10-5-.01 When no Georgia License Plate is Required of
Non-Resident Servicemen.~~**

~~Despite Georgia Code Section 68-221 requiring non-resident owners of motor vehicles to purchase Georgia license plates if they use and operate that motor vehicle in Georgia for a period longer than thirty (30) days, servicemen stationed in Georgia who are not residents of Georgia, are not required to obtain Georgia automobile license plates if they have valid license tags from their resident state.~~

~~Authority Ga. L. 1937-38 Extra Sess. pp. 77, 81, 82, 91, 1955, pp. 659, 660.~~

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

**~~560-10-5.04 Ad Valorem Taxes of the Automobiles of Georgia
Servicemen. Amended.~~**

~~(1) By the same token, a legal resident of Georgia is liable for Georgia ad valorem property taxes on personal property owned on January 1, irrespective of the fact that such person is in the Armed Services and irrespective of the fact that both property and owner were absent from the State on January 1 and the entire year, and that he has not purchased a Georgia license plate.~~

~~(2) A member of the Armed Services, who is a legal resident of Georgia shall show in his application for a Georgia license plate and/or renewal decal the address of his Georgia residence if one is maintained. If such serviceman does not maintain a Georgia residence, it will be acceptable for him to show his military address, and, in the space provided in his application, indicate the Georgia county which would be his place of residence if he maintained a residence in this State; his application, then, should be forwarded to the Tax Agent of the indicated county.~~

~~Authority Ga. L. 1937-38, Extra Sess., pp. 77, 81, 82, 91; 1955, pp. 659, 660.
Effective August 13, 1970.~~

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

~~560-10-5.05 Ad Valorem Taxes and Tax Affidavits by Non-Resident Servicemen who Purchase Georgia License Plates. Amended.~~

~~Any military person not a resident of Georgia and stationed within the State of Georgia solely by virtue of military orders will be issued a Georgia License plate and/or renewal decal upon proper application therefor by such owner, whether or not ad valorem personal property taxes have been paid on such vehicle for the previous year.~~

~~Authority Ga. L. 1937-38, Extra Sess., pp. 77, 81, 82, 91; 1955, pp. 659, 660. Effective August 13, 1970.~~

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

**~~560-10-5-.06 Residence or Non-Residence of Servicemen
Defined.~~**

~~A person does not lose his legal residence (i.e. legal or taxable domicile) merely by being absent from that state while in the Armed Services; nor does the mere purchase of an automobile license plate in another state (that is, a state of temporary residence) change or establish such legal residence of such person to that state, nor does the mere purchase of a license plate in another state subject the vehicle and property of such non-resident servicemen to taxation in such state of temporary military residence.~~

~~Authority Ga. L. 1937-38, Extra Sess., pp. 77,~~



Georgia Department of Revenue

SERVICEMEMBER'S AFFIDAVIT FOR EXEMPTION OF AD VALOREM TAXES FOR MOTOR VEHICLES

I, _____
(Full Legal Name) (Servicemembers Number)

do hereby solemnly swear or affirm that:

- a) I am an active member of the armed services of the United States of America,
Location of permanent duty station: _____
- b) I am temporarily residing in the State of Georgia solely because my military orders require me to
be stationed in Georgia and,
- c) I am a citizen of the United States and not a legal resident of Georgia.
- d) At this time, my home of record is the City of _____, County of _____, and State of _____.
- e) _____ (Full Legal Name of Dependent) is my
Dependent as defined in Regulation 560-10-30-.13. (If not filing this affidavit for a Dependent
please leave (e) blank).

I claim exemption from Georgia personal property taxes by the virtue of the Servicemembers Relief Act of 2009, as amended.

Vehicle Identification Number	Year	Make	Model / Body Style
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Any person making a false affidavit or affirmation as to any matter contained in this affidavit, or forging or causing this affidavit to be forged, shall be guilty of a felony and subject to a fine not to exceed ONE THOUSAND DOLLARS (\$1,000), or imprisonment for not less than one (1) year and not more than five (5) years, or both. (O.C.G.A. 16-10-71).

Further sayeth affiant not.

(Signature) (Georgia residence address)

Sworn to and subscribed before me this _____ day of _____, 20____

Notary Public _____
(Printed Name) (Signature)

My commission expires: _____ (Date) (Seal)

Certified Statement of Commanding Officer

I, _____, hereby certify that based upon the records available
(Printed Name)
to me, that the above service member is a member of my command or is the dependent of the
above service member of my command and is not a legal resident of the state of Georgia.

(Printed Name) (Rank and Command)

(Signature of Commanding Officer or delegate) (Date)